UNITED
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Secretariat

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SECRETARY-GENERAL'S BULLETIN

To: Members of the staff

Subject: OFFICE FOR INSPECTIONS AND INVESTIGATIONS

1. The Office for Inspections and Investigations was established by Secretary-General's bulletin ST/SGB/262 of 24 August 1993 to provide comprehensive audit, inspection and investigation services to the Organization. The Office is an integral part of the Secretariat; however, it is entirely independent in the conduct of its duties and responsibilities and has the authority to initiate any audit, inspection or investigation without any hindrance or need for prior clearance.

2. The objectives of the Office are to ensure compliance with General Assembly resolutions, United Nations regulations, rules and policies; to monitor programme implementation and evaluate the results achieved; to assess the Organization's systems of management and control; to investigate apparent mismanagement with a view to preventing waste, abuse and malfeasance; and to recommend policies and measures for the promotion of economy and efficiency based on these audits, inspections and investigations.

3. The Office is headed by an Assistant Secretary-General reporting directly to the Secretary-General. In discharging its responsibilities, the staff of the Office shall receive the full cooperation of all United Nations officials and shall have the right of access to all records, assets, personnel and premises and to obtain such information and explanations as they consider necessary to fulfil their responsibilities. The Office has the authority to demand compliance whenever information or assistance requested is unreasonably refused, delayed or not provided. Additional machinery will be introduced to ensure that timely action is taken on the reports and findings of the Office.

4. In order to safeguard and protect the independence of the Office, special budgetary and personnel measures will be established.

5. With a view to providing as comprehensive an approach as possible and to minimize duplication of efforts, the Office shall coordinate its activities with the Board of Auditors of the United Nations, the Panel of External Auditors and the Joint Inspection Unit. It shall maintain a close working relationship with other inspection and internal audit services in the United Nations system.

6. The functions of the Office are as follows:

Audit and compliance

- To determine that an adequate and effective system of internal controls has been established to ensure the protection of the Organization's assets; that financial records are accurate and that resources are employed economically and effectively and are producing the programme output for which they were authorized;

- To ensure compliance with General Assembly resolutions and established policies, procedures, regulations and rules bearing on the use of resources;

- To establish the integrity and reliability of reports, information and records that pertain to the operations and functioning of the Organization;

- To ensure that the Organization's assets and interests are safeguarded against losses of all kinds, including those arising from fraud, irregularity, malfeasance or negligence;

- To review the adequacy of procedures and policies for managing the Organization's resources and operations.

Inspections and evaluations

- To review organizational units as an entity and to examine management systems to ensure adequate planning, organization and control of deliverables;

- To monitor the economy and efficiency with which the operations and activities of the Organization are implemented, evaluate the results achieved and recommend changes and/or the discontinuation of activities which cease to be relevant;

- To review and assess the effectiveness of the evaluation systems and monitoring procedures within the United Nations.

Investigation

- To investigate reports of alleged misconduct, malfeasance, deliberate mismanagement, abuses or violations of the United Nations regulations and pertinent administrative issuances;

- To establish and maintain a confidential mechanism to facilitate the reporting by staff members of apparent cases of fraud, irregularity or misconduct without fear of victimization;

- To ensure that falsely accused staff members are cleared fully and that disciplinary measures are taken in cases where evidence of wrongdoing is conclusive.

7. Reports prepared by the Office for Inspections and Investigations shall be addressed to the responsible programme managers along with the appropriate recommendations for corrective action. A copy of these reports will be given to the External Auditors. Every six months the head of the Office will submit to the Secretary-General a summary of the results of the audits and investigations conducted and on the implementation of the recommendations. Special reports on significant investigations involving serious mismanagement, abuse or fraud will be submitted to the Secretary-General as they arise.

(Signed) Boutros BOUTROS-GHALI
Secretary-General